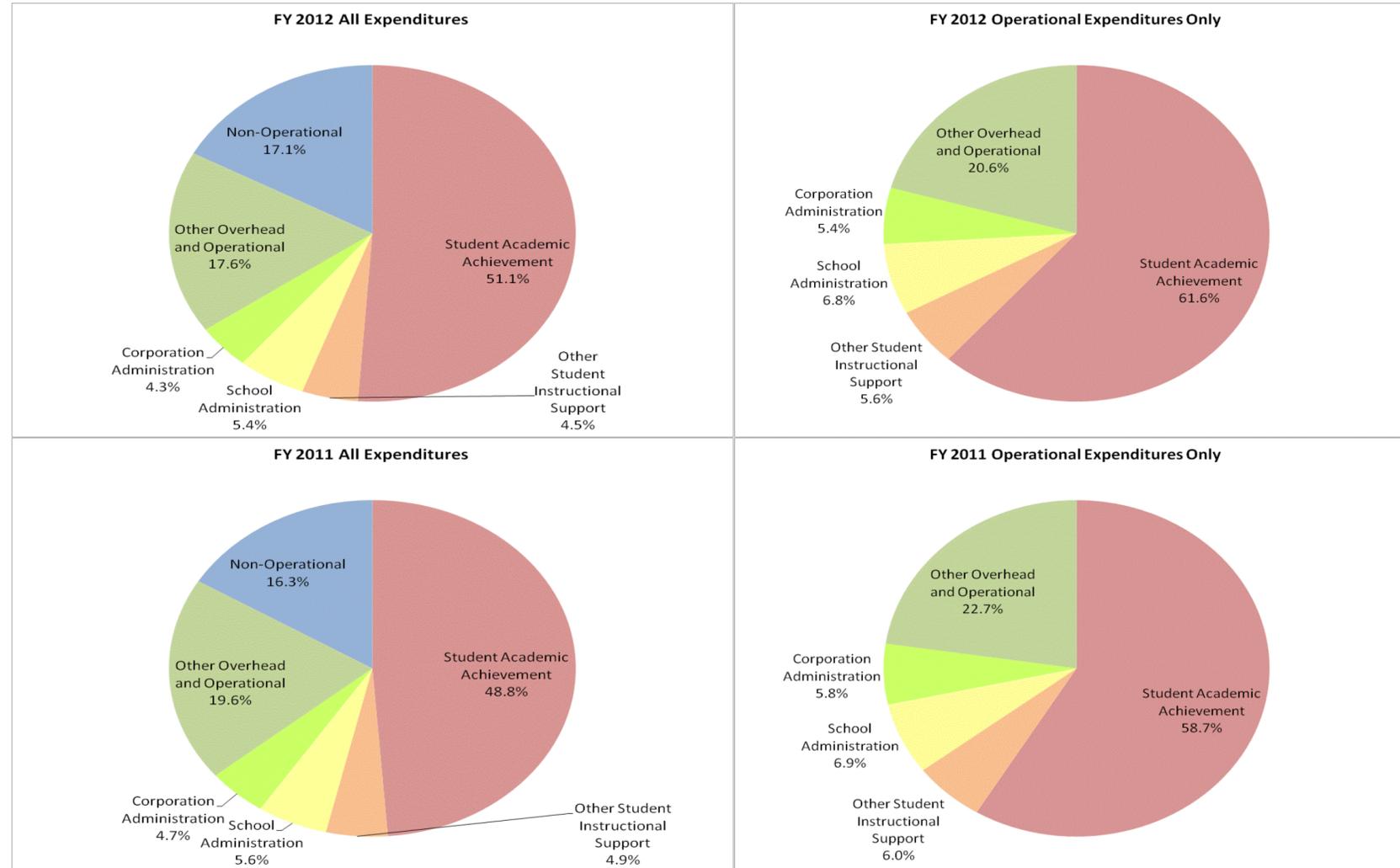


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Cowan Community School Corp (1900)**

Cowan Community School Corp (1900)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$2,542,795	35.5%	\$3,093,331	47.2%	\$3,093,091	48.8%	\$3,647,477	51.1%
Student Instructional Support	\$553,211	7.7%	\$685,542	10.5%	\$666,803	10.5%	\$705,482	9.9%
Overhead and Operational	\$1,323,838	18.5%	\$1,636,101	25.0%	\$1,544,669	24.4%	\$1,559,020	21.9%
Nonoperational	\$2,738,861	38.3%	\$1,139,710	17.4%	\$1,036,066	16.3%	\$1,220,713	17.1%
Grand Total	\$7,158,705		\$6,554,684		\$6,340,628		\$7,132,691	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	43.2%	57.7%	59.3%	61.0%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Cowan Community School Corp (1900)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$129,752	\$162,526	\$151,770		17%	-7%
	11100 Regular Programs; Elementary	\$780,965	\$1,179,520	\$1,153,525	\$1,300,711	67%	10%	13%
	11200 Regular Programs; Middle/Junior High	\$1,195	\$0	\$0	\$0	-100%		
	11300 Regular Programs; High School	\$880,155	\$1,173,388	\$1,202,424	\$1,305,551	48%	11%	9%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$7,221	\$6,336	\$23,532		226%	271%
	12110 Gifted And Talented; Gifted and Talented	\$11,206	\$28,213	\$28,059	\$27,613	146%	-2%	-2%
	12350 Physical Impairment; Homebound	\$0	\$300	\$0	\$657		119%	
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$2,019	\$0	\$0	\$0	-100%		
	12610 Learning Disability	\$97,873	\$142,295	\$149,162	\$160,715	64%	13%	8%
	12710 Equal Opportunity At Risk	\$0	\$19,135	\$70,689	\$16,105		-16%	-77%
	12810 Special Education Preschool	\$33,339	\$20,846	\$0	\$0	-100%	-100%	
	12900 Other Special Programs	\$5,426	\$3,767	\$18,386	\$4,283	-21%	14%	-77%
	14300 Summer School Programs; High School	\$5,543	\$3,549	\$0	\$0	-100%	-100%	
	16200 Preventive Remediation	\$0	\$12,757	\$25,711	\$6,714		-47%	-74%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$25,959	\$35,949	\$38,802	\$64,314	148%	79%	66%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$12,410	\$11,394	\$15,497	\$161,469	> 500%	> 500%	> 500%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$13,975	\$0	\$10,000		-28%	
	22110 Improvement of Instruction; Service Area Direction	\$0	\$1,045	\$39	\$0		-100%	-100%
	22130 Improvement of Instruction; Instructional Staff Training	\$2,300	\$0	\$0	\$0	-100%		
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$325	\$0	\$0	\$58	-82%		
	22220 Library/Media Services; School Library	\$61,507	\$82,379	\$76,512	\$83,124	35%	1%	9%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$34,649	\$818	\$0	\$0	-100%	-100%	
	22360 Instruction, Related Technology; Network Support	\$41,622	\$146,583	\$103,676	\$199,416	379%	36%	92%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$67,644	\$79,758	\$40,940	\$130,612	93%	64%	219%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$1,596	\$0	\$0	\$0	-100%		
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$445	\$687	\$806	\$832	87%	21%	3%
	26497 2007 Account Code - Teachers Retirement Fund	\$73,690	\$0	\$0	\$0			
Student Academic Achievement Total		\$2,139,868	\$3,093,331	\$3,093,091	\$3,647,477	70%	18%	18%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$56,588	\$110,345	\$105,291	\$122,029	116%	11%	16%
	21340 Health Services; Nurse Services	\$23,596	\$28,060	\$29,242	\$30,529	29%	9%	4%
	21420 Psychological Testing	\$55,924	\$67,211	\$45,594	\$33,925	-39%	-50%	-26%
	21430 Psychological Counseling	\$0	\$52,637	\$53,376	\$52,166		-1%	-2%
	21490 Other Psychological Services	\$7,267	\$7,649	\$8,423	\$9,638	33%	26%	14%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$51,573	\$67,188	\$68,604	\$70,542	37%	5%	3%
	24100 Office of The Principal	\$260,511	\$352,451	\$356,272	\$386,654	48%	10%	9%
Student Instructional Support Total		\$455,458	\$685,542	\$666,803	\$705,482	55%	3%	6%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$6,413	\$8,241	\$15,041	\$12,136	89%	47%	-19%
	23150 Board of Education; Legal Services	\$150	\$1,217	\$95	\$50	-67%	-96%	-47%
	23160 Board of Education; Promotion Expenses	\$937	\$6,431	\$65	\$224	-76%	-97%	242%
	23190 Board of Education; Other Governing Body Services	\$6,039	\$3,983	\$4,264	\$4,280	-29%	7%	0%
	23210 Executive Administration; Office of The Superintendent	\$182,175	\$246,354	\$257,080	\$261,819	44%	6%	2%
	25191 Other Fiscal Services; Refund of Revenue	\$1,984	\$3,566	\$18,153	\$17,068	> 500%	379%	-6%
	25193 Other Fiscal Services; Printed Forms	\$0	\$596	\$392	\$1,121		88%	186%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$1,512	\$5,186	\$6,764		347%	30%
	25196 Other Fiscal Services; Cash Change	\$0	\$370	\$250	\$2,796		> 500%	> 500%
	25400 Planning, Research, Development and Evaluation	\$0	\$19,630	\$0	\$0		-100%	
	25870 Administrative Technology Services; Professional Development Costs For Administrati	\$0	\$305	\$0	\$0		-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$402,339	\$479,610	\$480,642	\$466,685	16%	-3%	-3%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$37,352	\$51,426	\$34,656	\$21,875	-41%	-57%	-37%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$836	\$0	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$904	\$550	\$560	\$470	-48%	-15%	-16%
	26700 Operation and Maintenance of Plant Services; Insurance	\$65,790	\$50,623	\$50,413	\$32,878	-50%	-35%	-35%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan	\$87	\$1,873	\$2,568	\$2,616	> 500%	40%	2%
	27010 Student Transportation; Service Area Direction	\$24,839	\$28,638	\$36,638	\$42,234	70%	47%	15%

School Corporation Expenditures by Expenditure Type
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Cowan Community School Corp (1900)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	27100 Student Transportation; Vehicle Operation	\$64,094	\$86,345	\$101,970	\$113,431	77%	31%	11%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$33,410	\$60,231	\$51,061	\$60,709	82%	1%	19%
	27400 Student Transportation; Purchase of School Buses	\$36,770	\$151,394	\$68,843	\$75,638	106%	-50%	10%
	27500 Student Transportation; Insurance on Buses	\$4,290	\$378	\$8,186	\$6,252	46%	> 500%	-24%
	27700 Student Transportation; Contracted Transportation Services	\$112,629	\$93,222	\$61,570	\$62,735	-44%	-33%	2%
	27900 Student Transportation; Other Student Transportation Services	\$5,248	\$6,948	\$8,840	\$8,944	70%	29%	1%
	27910 Student Transportation; Bus Driver Training	\$0	\$0	\$0	\$200			
	31100 Food Services Operations; Service Area Direction	\$4,560	\$0	\$0	\$700	-85%		
	31200 Food Services Operations; Food Preparation and Dispensing	\$225,440	\$330,466	\$335,682	\$355,541	58%	8%	6%
	31900 Other Food Services	\$1,618	\$2,192	\$2,515	\$1,854	15%	-15%	-26%
Overhead and Operational Total		\$1,217,902	\$1,636,101	\$1,544,669	\$1,559,020	28%	-5%	1%
Nonoperational								
	33200 Community Recreation	\$1,740	\$1,671	\$345	\$3,003	73%	80%	> 500%
	33400 Athletic Coaches	\$41,344	\$69,312	\$61,426	\$67,097	62%	-3%	9%
	33930 Latch Key Kid Program	\$37,415	\$24,197	\$24,178	\$20,623	-45%	-15%	-15%
	33990 Other Community Services; Other	\$0	\$339	\$0	\$0		-100%	
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$147,119	\$0	\$0	\$0	-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$96,588	\$6,124	\$7,361	\$9,214	-90%	50%	25%
	45100 Building Acquisition, Construction and Improvements	\$1,552,951	\$7,063	\$3,258	\$107,803	-93%	> 500%	> 500%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$86,630	\$0	\$0	\$0	-100%		
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$5,001	\$3,231	\$0	\$0	-100%	-100%	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$33,928	\$23,750	\$25,157	\$25,138	-26%	6%	0%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$135,376	\$4,529	\$0	\$0	-100%	-100%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$124,514	\$64,304	\$17,617	\$8,210	-93%	-87%	-53%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$319	\$0	\$0	\$0	-100%		
	51100 Debt Services; Principal on Debt; Bonds	\$119,531	\$105,000	\$120,000	\$90,000	-25%	-14%	-25%
	52100 Debt Services; Interest on Debt; Bonds	\$19,641	\$26,860	\$16,595	\$10,886	-45%	-59%	-34%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$3,570	\$0	\$0		-100%	
	54200 Common School Fund; Principal	\$319,453	\$678,494	\$527,083	\$643,243	101%	-5%	22%
	54250 Common School Fund; Interest	\$0	\$121,267	\$229,479	\$226,243		87%	-1%
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$3,565	\$9,254			160%
Nonoperational Total		\$2,721,550	\$1,139,710	\$1,036,066	\$1,220,713	-55%	7%	18%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$25,769	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$217,812	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$19,034	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$327,588	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$99	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$33,624	\$0	\$0	\$0			
Prorated By Fund Total		\$623,927	\$0	\$0	\$0			